

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

**CONSENT MOTION FOR AN ORDER TO DISCLOSE TAX RETURN INFORMATION IN DISCOVERY AND MEMORANDUM IN SUPPORT**

The United States of America, by and through undersigned counsel, hereby moves for entry by this Court of an order permitting the disclosure of federal tax information in discovery to Defendant. Defendant consents to the requested relief.

Section 6103 of the Internal Revenue Code generally proscribes the disclosure of tax returns and tax return information. *See* 26 U.S.C. § 6103(a). “Returns” and “return information” under this section include, among other things, tax returns and supporting schedules as well as information furnished to the IRS regarding the determination of tax liability. *See* 26 U.S.C. §§ 6103(b)(1)&(2). Section 6103 permits the government to disclose return information in federal proceedings, however, to comply with its discovery obligations. Specifically, § 6103(h)(4)(D) provides that disclosure is appropriate “to the extent required by order of a court pursuant to section 3500 of title 18, United States Code, or rule 16 of the Federal Rules of Criminal Procedure, such court being authorized in the issuance of such order to give due consideration to congressional policy favoring the confidentiality of returns and return information as set forth in this title.” *See* 26 U.S.C. § 6103(h)(4)(D).

The Superseding Indictment charges Defendant with failing to file corporate income tax returns for Smith and Jamison for tax years 2019-2023. The government obtained, as part of its

investigation, tax information relating to various individuals and entities. By letter to defense counsel sent in January 2025, the government laid out its proposed plan for what tax return and return information it plans to produce, and what it does not. Defendant has not objected. The government intends to produce to Defendant tax return and return information pertaining to Defendant, Defendant's wife, certain businesses in which Defendant had an interest, and DOD Supply.

Tax returns and return information pertaining to Defendant and his businesses may be relevant to establishing Defendant's knowledge that Smith and Jamison was required to file tax returns, an element of the charged offenses. Defendant and his wife's individual income tax returns and return information for the years at issue may also be relevant in establishing whether Smith and Jamison's income was reported thereon. Smith and Jamison received considerable sums of money paid from the United States Treasury pursuant to contracts in the name of DOD Supply. DOD Supply's tax returns and return information may therefore similarly be relevant in establishing whether Smith and Jamison's income was reported on any such returns, if they exist.

Accordingly, the government respectfully requests an order authorizing the disclosure of tax returns and tax return information to Defendant and his counsel, as necessary to comply with the government's discovery obligations. *See* 26 U.S.C. § 6103(h)(4)(D).

Respectfully submitted,

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